

House Amendment 1251

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1 1 Amend Senate File 413, as passed by the Senate, as
1 2 follows:
1 3 #1. Page 4, by inserting after line 22 the
1 4 following:
1 5 <Sec. _____. Section 422.7, Code 2007, is amended by
1 6 adding the following new subsections:
1 7 NEW SUBSECTION. 50. Subtract, to the extent
1 8 included, the amount of any fair share fee paid
1 9 pursuant to chapter 20.
1 10 NEW SUBSECTION. 51. Subtract, to the extent not
1 11 otherwise deducted in computing adjusted gross income,
1 12 the amounts paid by the taxpayer as a fair share fee
1 13 pursuant to chapter 20. Amounts subtracted under this
1 14 subsection shall not be used by the taxpayer in
1 15 computing the amount of charitable contributions as
1 16 defined by section 170 of the Internal Revenue Code.>
1 17 #2. By renumbering as necessary.
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1 21 LUKAN of Dubuque
1 22 SF 413.553 82
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